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Supreme Court, U.S.
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Case No: 10-571

In The

Supreme Court of the United States

Harold B. Rotte,
Petitioner-Appellant,

v.

Internal Revenue Service,
U.S. Attorney General,
U.S. Attorney's Office,
United States of America
Respondent-Appellees

On Petitioner for Writ of Certiorari to
The United States Court of Appeals
In the United States Court of Appeals
Eleventh Circuit for the
Southern District of Florida

PETITION FOR REHEARING

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CERTIFICATE OF INTERESTED PARTIES AND CORPORATE DISCLOSURE STATEMENT

Pursuant to Local Rules, 26.1-1 and 26-1(b), it is hereby certified that the following persons and entities have an interest in the outcome of this case or have participated as attorneys or as judges in the adjudication of this case:

Eric Holder, United States Attorney General, Department of Justice
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STATEMENT

Plaintiff, Harold B. Rotte would like to thank the Court for the consideration of my Petition for Writ of Certiorari that was denied on December 13, 2010.

Understanding the court has to be very selective because of the volume of documents presented to the court. Plaintiff would also pray to the courts for special consideration to be given in this case as it is unique and beyond normal circumstances.

NOW COMES to the court for a Petition for Rehearing and Reconsideration of this valid Writ of Certiorari and petitioner to understand denial which had no specific reason was given would re-allege as follows:

In petition plaintiff stated the lower courts did err in their actions, plaintiff was polite and showed the

utmost respect to the lower courts, giving them the benefit of the doubt that they were misguided by the enormous powers of the Internal Revenue Service (IRS) and did not take into consideration the documents and proof presented by the Plaintiff.

Plaintiff being the victim of identity theft and having first hand knowledge, my true belief is the lower courts were outrageously biased to plaintiff, if not went on the assumption that the IRS was infallible, therefore the IRS did not have to prove their false claims and the evidence presented by the Plaintiff was ignored by the lower courts.

The courts gave complete credence to IRS, while the courts gave inferior or no consideration to plaintiff valid claims on evidence presented.

The records will show a pattern on several occasions where the evidence would prove the IRS wrong, IRS would prevent a hearing or trial on the evidence by deception or by the undue influence. The false claims by the IRS were damaging to the Plaintiff. The IRS acts like a coward hides from any kind of hearing, thus never having to answer to a neutral judge on the evidence and never had to prove and failed to prove their false claims that still hanging out here today.

While plaintiff appeal was pending before the 11th Circuit Court of Appeals, the IRS did wrongfully file a new lien on my homestead property for $90,000.00 from the small business section of the IRS, a business for which I never owned. This unorthodox type of rumor caused neighborhood gossip about

what type of business I owned. I have always been an employee. The new lien wrongly implies a connection to the IRS earlier false claims of unreported income that I would like to point out was never cleared up as IRS refused to deal in good faith and by trickery cheated plaintiff out of a hearing. People have commented, just because you did not have a business listed with the state, does not mean you didn't have a business, implying you owned them from an illegal business.

Another reason this court needs to rule on plaintiff's petition as it is blocking plaintiff's new valid claim because that has been already been decided, the U.S. District Judge acknowledge this tax dispute had valid issues, later when evidence was presented that proved IRS wrong. The judge was biased and abused

his power and dismissed any claims presented by petitioner, the judge deciding issues only on evidence presented by IRS. The appeal court was informed about their new claim and that it was from a small business section of the IRS, which plaintiff never owned or operated for $90,000.00. This before they ruled on my valid appeal denying oral arguments which would have been valuable and important, in addition the comments by the appeal court showed they were not familiar with facts and evidence under appeal. I believe they were wrongly influenced by the numerous false claims that were prejudicial to this plaintiff and American citizen.

The new claims wrongly gives support to the IRS' earlier false claims of unreported income on top of already wrongly portraying me in this did just

causes an explosion of hate, which the IRS did this by design as to cover up their earlier misconduct knowing the appeal court judges would be prejudice. The IRS was negligent in failing to review plaintiff's case on a more thorough basis, based on fact that plaintiff was a victim of identity theft, an individual used his social security number without his knowledge and plaintiff was held responsible for taxes he never earned. The IRS utilized a small business section would wrongly connect to their earlier false claims of unreported income that implied dishonesty and from questionable sources, which IRS failed to prove, which wrongly influenced the judges that were to rule on my valid appeal. The IRS should have foreseen the harm this caused plaintiff.

In the court rules, a denial of a petition signs this on only that the court has chosen not to except for review, does not express the courts view of the merits of the case.

There again this case is unique and different as most cases there is law and evidence to support the lower court opinions. Although in this case the defendants the United States of America (IRS) did not cite any law that excluded them from my claims of illegal and unreasonable collections actions or making false claims, failing to prove their claims and causing other harm to plaintiff. The IRS was excluded from returning any monies which were wrongfully taken or from libel or from lost wages, from Plaintiff. The judge not ruling on most claims did not cite any laws on any question or summary as plaintiff did not

appeal that decision only as a piggyback ride for the year they wrongly excluded by trickery, deception and the misuse of the courts. The courts went on the belief that the 1988 tax year was appealed, which this was not the case. Since it was appealed, which it was not allowed time for tolling, past the ten years, that is twisting the law for government helping government, to help government.

Plaintiff does object to the lower courts not ruling on evidence facts of IRS false claims, only relying on their undue influence and leaves plaintiff without a remedy because of the IRS ability to misuse the court system and allows my valid claim to just hang out there.

A no vote by this court sends a wrong message and gives the appearance of direct or indirectly supports

and giving a silent stamp of approval even after their conduct and the inferior attention to plaintiff's valid claims in addition to the misconduct by the IRS and their counsel participated and condones the injustice that was brought to the attention to this court and supports a income tax that is incompetent unfair special treatment to many and allows IRS to wrongly force innocent citizens to pay other peoples taxes and/or order other taxes not due or owed to give the appearance plaintiff has received monies from illegal sources without due process. This allows the government the ability to misuse the power available to them with the approval of the courts and gives them the green light to go forward with immunity and a "black eye" for the rule of the law, this type of conduct should not prevail.

Plaintiff believes the courts did under estimate the abilities of the IRS and their counsel and their willingness to engage in unethical and underhanded tactics and wrongly gives the appearance of "see no evil, hear no evil and speak no evil" against the IRS. Plaintiff earlier filed proper complaint with the U.S. Attorney's, the Department of Justice and with the Federal Bureau of Investigations (FBI) and Plaintiff was told by the FBI "they would have to get permission from the Department of Justice to investigate the IRS" now it is the Department of Justice who is defending the United States of America (USA), IRS) in their illegal actions against the plaintiff this appears to be another conflict of interest and did give the Department of Justice lawyers favoritism and carte blanche and were allowed to

control the courts. The IRS and their respective counsel and lower courts did violate the intent of congress and the law they established for the collections of taxes and the due process before accusing a taxpayer of serious tax problems and then wrongfully attacking his earnings with employer, then not notifying said employer that they made a grave error and their claims were false.

The system has failed plaintiff as a person of the United States, who always filed his taxes and the system that allowed speculation or wrong information into his tax record should have considered the damage this would cause a no vote will not be looked at as neutral to the defendants could encourage more of the same type of conduct.

Defendant will claim plaintiff took the complaints to the courts, which they ruled against and the Supreme Court didn't think you had a valid complaint, and don't forget we have the best legal system in the world.

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The only law defendant quoted for Summary Judgment was stretch in the law for them and for me they shrunk the law not to cover plaintiff being that it has been brought to this courts attention that there was serious issues and problems in the lower courts, and that judges did violate their oath not to rule by fear or favor and the misconduct by IRS and their counsel as their counsel did perpetrate a fraud on the court, the courts were silent and the courts should not have discriminate against the plaintiff for not having counsel and plaintiff was denied counsel

because the IRS made complicated by design and costly to litigate on purpose. This give the appearance the courts are not standing by the law abiding citizens of the United States of America allowing the citizen to have a day in court and making the appearance if the government does it it's not against the law.

The lower courts did not rule on facts of a valid claim leaving the valid claims unsettled has the potential of allowing the United States of America (IRS) to classified falsifier of official documents and to be classified as a thief, extortionist, and a deadbeat as they have not settled a legal debt to the plaintiff.

Respectfully submitted,

Harold B Rotte Date: 12-29-2010

Harold B. Rotte

CERTIFICATE

COMES NOW plaintiff to the court with valid Request for Rehearing and Reconsideration of the Denial of Writ of Certiorari, Case No. 10-571

Hereby stating and certifying petition is restricted to the grounds specified by rules of this court and is presented in good faith and not for delay or to be a waste of this courts valuable time.

Harold Rotte Date: 12-25-10

HAROLD ROTTE